



CITY OF SAN DIEGO California

(619) 615-1500 8:00a.m.-5:00 p.m. M-F

Rental Unit Business Tax Exemption Form

OFFICE OF THE CITY TREASURER
RENTAL UNIT BUSINESS TAX PROGRAM
PO BOX 129003
SAN DIEGO CA 92112-9003

Parcel Number: _____
Owner Name: _____
Site Address: _____
Billing Address: _____

Acceptable documentation must accompany the Exemption Form. The exemption will be **DENIED** if requested documentation and signature are not provided. Please indicate the number of units you are applying for under the number of Units box. Only one type of exemption is allowed per unit and cannot be changed if **DENIED**. If this form is not filed in a timely manner, the property owner is responsible for payment of the tax.

Number of Units	Exemption Category	Office Use Only	
		EC	NE
	OWNER OCCUPIED - Unit is the primary residence of the property owner. If billing address is different from the site address please submit proof of residency (see reverse side for proof required). I have lived in this property since (Date) _____		
	IMMEDIATE FAMILY MEMBER - (See reverse side for proof required) Name of Family Member: _____ Relationship: _____ Owner's Expense: Mortgage: \$ _____ Insurance: \$ _____ Property Tax: \$ _____ Association Fees: \$ _____ Total Expenses: \$ _____ Rented Amount: \$ _____ Family Member Signature: _____		
	FAMILY TRUST - Must be occupied by trustee, not rented. Enclose copy of the Trust (page listing names of beneficiaries/trustees) and proof of residence. (See reverse side for proof required). Name of Occupant: _____		
	SECTION 8 (HUD) - Attach a copy of the contract with the San Diego Housing Commission (page that shows the site address and unit number).		
	NONPROFIT/TAX EXEMPT ORGANIZATION - Provide copy of your IRS Determination Letter and/or copy of Federal Tax Form 990 or California Tax Form 199.		
	UNDER CONSTRUCTION - Provide Building Inspection Permit # _____		
	BUILDER/DEVELOPER - If units will not be rented anytime during the year. Staple bills or list parcels together. Provide Business Tax Certificate # _____		
	CORPORATION/LIMITED LIABILITY COMPANY (LLC) - For business use only, not used as a permanent residence (See reverse side for proof required).		
	VACATION HOME - Property is not available for rent any part of the tax year. Not reported on Income Tax Forms as income property. Specify when used: _____ _____		
	OTHER - Specify under additional information on reverse side.		

DECLARATION (Must be signed and dated by owner for exemption eligibility) I am requesting that my property, or a portion thereof, be exempt from the City of San Diego's Rental Unit Business Tax for the reason(s) marked. Under penalty of perjury, I hereby certify that all statements made on this form are true and complete to the best of my knowledge.

Owner's Signature: _____ Date: _____ Telephone#: _____

EXEMPTIONS ALLOWED: The front of the Rental Unit Business Tax bill indicates the number of approved units exempted from the tax. “Exemption Allowed” represents exemptions for an owner occupied unit and/or exemptions requested and approved by the City Treasurer.

PROOF OF RESIDENCE: Proof of residence may be any of the following, provided that it shows the owner/family member name and site address as the owner/family member address: copy of current billing statement, DMV registration, mailing label from a magazine, payment stub portion of a utility bill, etc.

IMMEDIATE FAMILY MEMBER: Property is occupied by immediate family member and the annual rent is less than the owners total annual expenses. Proof of residence is required.

CORPORATION: A Corporation-owned living unit is exempt if: it is used only by employee(s) or director(s) of the corporation; it is used on a temporary basis; or it is used for business related purposes in a city wherein the employee or director does not normally reside, and for which the employee or director does not pay rent, nor receive a reduction in wages. Provide a copy of the Corporations Federal Income Tax Return.

OTHER:

BANKRUPTCY / EVICTIONS / FORECLOSURES: Not Exempt. If currently occupied and/or available for rent or lease, the rental unit business tax applies.

BED AND BREAKFAST: Not Exempt. Business provides lodging and food. Must pay Rental Unit Business Tax. Transient Occupancy Tax (TOT) may also apply.

BOARD AND CARE / NURSING HOMES: Exempt for six (6) beds or less. A copy of the State License is required.

If property becomes available for rent at any time in the tax period, the full amount of the Rental Unit Business Tax applies (tax is not prorated).

ADDITIONAL INFORMATION:
